Congress of the United States

House of Representatives Washington, DC 20515

May 31, 2013

The Honorable David Camp Chairman House Committee on Ways and Means 341 Cannon House Office Building Washington, D.C. 20515

Dear Mr. Chairman,

Thank you for your diligence in investigating revelations that Internal Revenue Service (IRS) employees targeted organizations for special scrutiny and potentially discriminatory tax treatment based on their political and personal beliefs. Please know that you can continue to count on our support and assistance.

In light of the hearing that you have called for June 4 on the targeting of organizations based on their personal beliefs, we would like to bring to your attention potentially disturbing information provided by the Rev. Franklin Graham regarding IRS scrutiny received by both Samaritan's Purse and the Billy Graham Evangelistic Association in the days before the 2012 elections. This included an IRS agent review and occurred in the same time frame that the Billy Graham Evangelistic Association was exercising its constitutional right of free speech on a public policy issue. For your consideration, we have attached a letter that Franklin Graham wrote to the President on this matter which has appeared in various venues including the *Charlotte Observer* on May 14, 2013. Certainly, any form of targeting by the IRS—whether based on political, personal, or religious beliefs—is absolutely unacceptable.

As you continue to investigate the extent of the targeting by the agency, it is our hope that the Ways and Means Committee will vigorously examine the many criteria on which decisions to subject individuals and organizations to more exhaustive, and perhaps unwarranted, scrutiny can be based. Specifically, it is my hope that your investigation will help to secure answers or highlight issues related to potential extra scrutiny of religious-based organizations, which office of the IRS (field office or Washington) would be involved in establishing such determinations, and what safeguards must be followed in order to ensure that there is no chilling effect on the legitimate exercise of free speech rights.

As you know, the Judiciary Committee, on which we serve, is conducting its own oversight of the Department of Justice on matters related to the IRS cases that fall under our purview. It is essential that a concerted effort continue to be made to provide the complete facts to the American people and to assure them that inappropriate actions by powerful government agencies will not be downplayed, explained away, or tolerated in any fashion. Thank you for your service to the House and our nation.

Sincerely,

Spencer Bachus

Member of Congress

Randy Forbes

Member of Congress

Enclosure



Franklin Graham President

May 14, 2013

The Honorable Barack Obama President The White House 1600 Pennsylvania Avenue, NW Washington, DC 20500

Dear Mr. President:

As an American, the recent admission by the Internal Revenue Service (IRS) that it had targeted not-for-profit organizations with "Tea Party" and "Patriot" in their names for audits is chilling. However, I write today to inform you this profiling by the IRS was not limited to conservative political organizations; indeed, it extended to religious charities—Jewish and Christian—as well.

Last April, the Billy Graham Evangelistic Association, headquartered in North Carolina, ran full-page ads statewide supporting the Marriage Amendment in North Carolina. We believe marriage between a man and a woman to be a moral, biblical value to be upheld. And last fall, our ministry ran newspaper ads nationally encouraging voters to "cast our ballots for candidates who base their decisions on biblical principles and support the nation of Israel." The ad concluded with these words: "Vote for biblical values this November 6, and pray with me (Billy Graham) that America will remain one nation under God." (These ads were purchased with designated funds given by friends of our ministry for this purpose.)

To my surprise, on September 6, 2012, both Samaritan's Purse (headquartered in Boone, NC) and the Billy Graham Evangelistic Association (headquartered in Charlotte, NC) received notification from the IRS that a review would be conducted for tax year ending 2010. An IRS agent arrived October 15, 2012, to conduct a review of Samaritan's Purse; and an agent arrived on October 29, 2012, to conduct a review of the Billy Graham Evangelistic Association.

In light of what the IRS admitted to on Friday, May 10, 2013, and subsequent revelations from other sources, I do not believe that the IRS audit of our two organizations last year is a coincidence—or justifiable. Yesterday you said, "If you've got the IRS operating in anything less than a neutral and non-partisan way, then that's outrageous, it is contrary to our traditions..." Mr. President, the IRS has already publicly acknowledged it operated in a less than neutral and non-partisan way. We also now

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know that the target of their improper actions was much wider than political or Tea Party organizations. Will you take some immediate action to reassure Americans we are not in a new chapter of America's history—repressive government rule?

After the election, we did receive official notice that our organizations continue to quality for exemption from Federal income tax, and that our returns were accepted as filed. Unfortunately, while these audits not only wasted taxpayer money, they wasted money contributed by donors for ministry purposes, as we had to spend precious resources servicing the IRS agents in our offices. I am bringing this to your attention because I believe that someone in the Administration was targeting and attempting to intimidate us. This is morally wrong and unethical—indeed some would call it "un-American."

Thank you for your attention to this matter.

Sincerely,

Franklin Graham

cc: Vice President Joe Biden

FG/jd